



# Disabled Veteran Property Tax Exemption Program



## What can we do for you today?

The South Dakota Department of Revenue consistently provides a positive experience by partnering with their customers to understand their needs while guiding them to useful solutions with expertise, easy-to-use online tools and a human touch.

## What's inside:

What the Program Does

Eligibility

How to Apply

## For additional assistance:

**Phone:** 1-800-829-9188

**Email:** [proptaxin@state.sd.us](mailto:proptaxin@state.sd.us)

**Website:** <https://dor.sd.gov>



## Contact Us

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## Relief Programs

Assessment Freeze for the Elderly and Disabled

Disabled Veteran Exemption

Homestead Exemption Program

Property Tax Exemption for Paraplegic Veterans

Property Tax Reduction for Paraplegics

Property Tax Reduction from Municipal Taxes for the Elderly and Disabled

Sales or Property Tax Refund for Seniors & Citizens with Disabilities



"The State of South Dakota recognizes and honors our state's veterans for the service they have given to and sacrifices they have made for their country. Some of our South Dakota veterans returned home with disabilities sustained through the course of that military service, and because of those conditions, may have difficulty meeting their property tax obligations. This brochure explains how the Disabled Veteran Property Tax Exemption Program works, what eligibility requirements must be met, and how to apply."

-Secretary Michael Houdyshell

## What the Program Does

- For those eligible, the program exempts \$150,000 of the full and true value of the dwelling, or portion thereof, from property taxes. Dwelling is defined as the home, garage, and the lot.
- Once approved for the exemption, no further applications are needed. The property will continue to receive the \$150,000 exemption until the property is sold or there is a change in use.

## How to Apply

Application must be submitted to your county director of equalization on or before November 1.

## Eligibility

- The veteran must be rated as permanently and totally disabled as the result of a service-connected disability.
- The property must be owned and occupied by a disabled veteran or un-remarried surviving spouse.
- The property must be classified as owner-occupied.
- The property must be owned and occupied by an unremarried surviving spouse receiving dependency and indemnity as a result of the veteran's service-connected death.

## For the initial application, the applicant must provide proof of their eligibility

Such proof can be obtained by calling the Sioux Falls VA Regional Office at 1-800-827-1000 and requesting that they send you a statement verifying that you are permanently and totally disabled as a result of a service-connected disability(ies). You must take a copy of that statement with you when you apply for the exemption as proof that you meet the eligibility requirements.

Applications are available at your county courthouse or from the Property Tax Division's website at: <https://dor.sd.gov/individuals/taxes/property-tax/relief-programs/>

